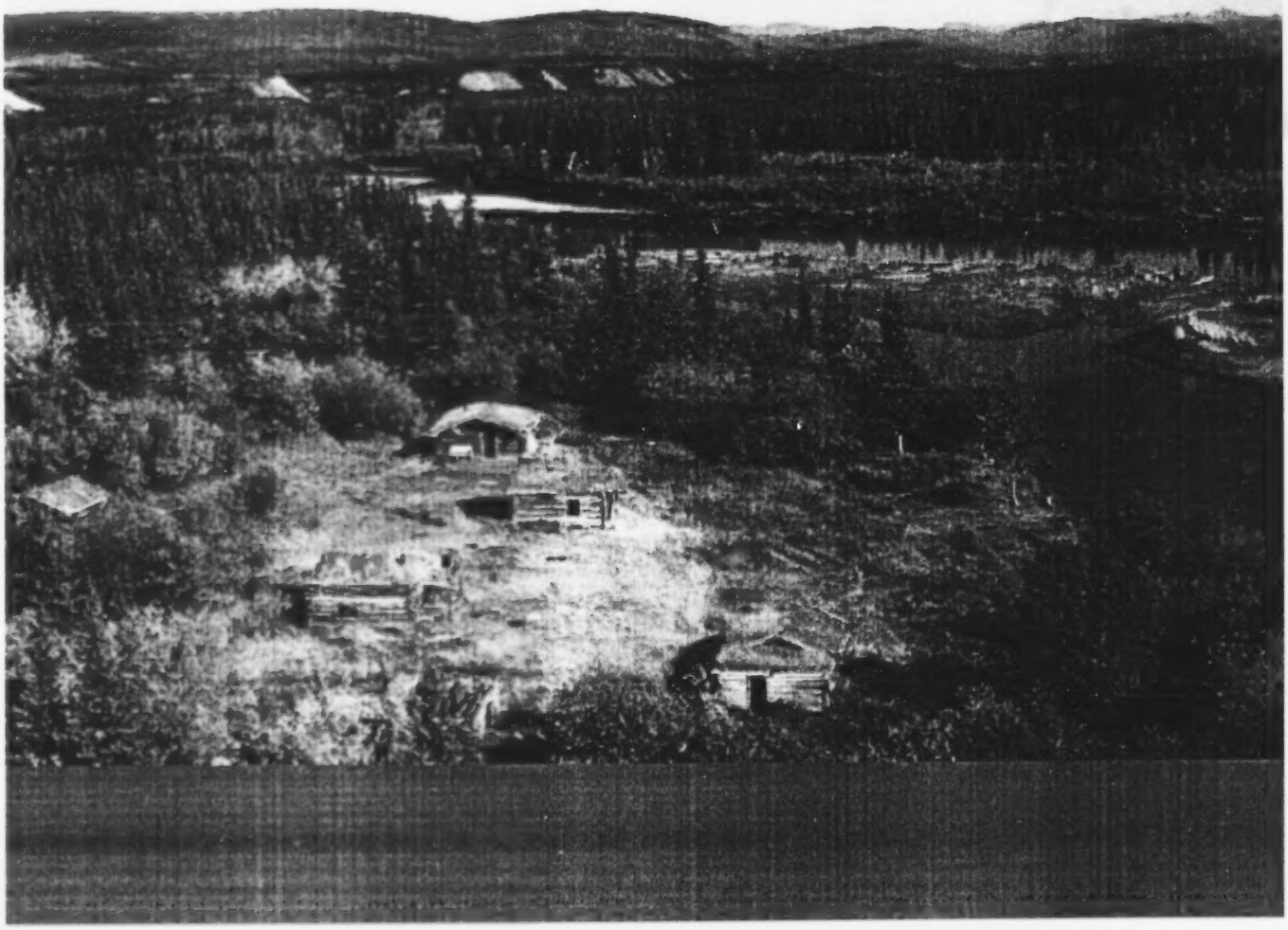
# YUKON GEOGRAPHICAL PLACE NAMES BOARD

## 2002-2003 Annual Report



2002-2003 Annual Report

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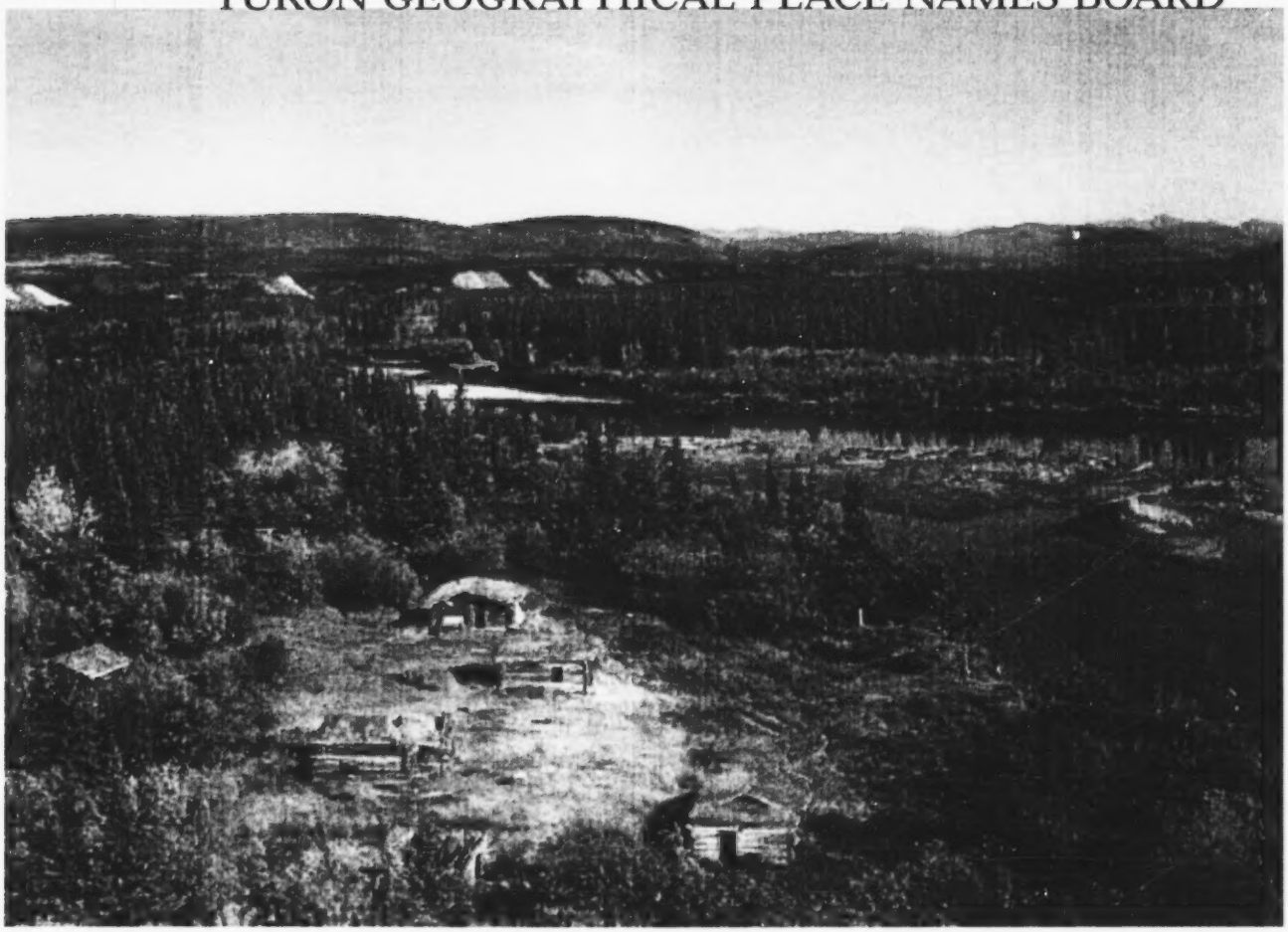


Gyò Chú Dachäk is the Northen Tutchone name for Big Salmon Village, which is located at the mouth of the Big Salmon River (Gyò Cho Chú) where it joins the Yukon River.

2007-03412/

## INTRODUCTION

The names of places reflect the Yukon's diverse culture, history, and landscape. Names in the Yukon such as Aishihik, Kusawa, Tuchitua, are a few of the native names found on a modern map of the Yukon. Yukon First Nations named rivers, mountains, lakes and landmarks long before the first non-native explorers and settlers arrived in the territory. Names such as Gyò Cho Chú (Big Salmon River) tell where animals and fish are plentiful. Other names, such as Thechāl Mān (Sekulman Lake), 'Stone Scraper for Hides' describe artifacts, people and events. Today's Yukon First Nations still remember these names and are working to record them for future generations.

Beginning in the nineteenth century, explorers, fur traders, and prospectors came to the Yukon to trade with Indian people, search for gold, and explore the vast landscape, giving their own names to the land. The Danish explorer Vitus Bering, who entered the newly formed navy of the Russian tsar Peter the Great and in 1724 was appointed to conduct an expedition to explore the water routes between Siberia and North America, was the first non-native to name a geographical feature in northwest America. In 1741, Bering named an island lying off the coast in the proximity of a very prominent mountain. Anchoring near the island he gave it the name of St. Elias as it was that Saint's day. The dominant mountain in question was, later in the eighteenth century, given the name of the island and Mount St. Elias became one of several peaks that define the border between Canada's Yukon Territory and the 49th State of Alaska.

While Bering and explorers to follow gave names to geographical features without asking the local names for places, others, such as geologist George Dawson and the Yukon's first Commissioner, William Ogilvie, recorded many native names during their years in the Yukon, including the Yusezyu and Tatchun Rivers in central Yukon.

Many of the official names on the Yukon map today were given by non-native settlers who came to the Yukon during the Gold Rush period. In the area around Dawson City, Allgold, Bonanza, Eureka, and Nogold celebrate the successes and failures of the miners who came to the territory during the Klondike Gold Rush. Names such as Carcross (from Caribou Crossing), Fox Lake, and Eagle's Nest Bluff, testify to the richness of the Yukon's wildlife resources. Other places, such as Five Finger Rapids on the Yukon River, Blackstone Mountain, and White River, were named for the shape, colour, and form of the land and water itself. One of the best known names of this type is Whitehorse, which took its name from the White Horse Rapids, whose foamy white crests reminded early prospectors of horses' manes. Another version tells of a chief's white horse drowning there.

## YUKON'S PLACE NAMES PROCESS

In 1897, Canada established the *Geographic Board of Canada* whose mandate was to approve official place names across the country. Interestingly, one of the motivations for establishing this Board came from events happening in the Yukon, from the discovery of gold in the Klondike. Today, the successor to this Board is known as the Geographical Names Board of Canada (GNBC) which until recently was referred to as the *Canadian Permanent Committee on Geographical Names* (CPCGN). The GNBC is made up of 23 members representing the provinces and territories, as well as federal departments that deal with surveying, mapping, translation, archives, parks, and native affairs. Mr. Jeff Hunston, an ex-officio for the Yukon Government who has sat on the Yukon Geographical Place Names Board since it began, is the Yukon representative on the current Geographical Names Board of Canada.

In 1986, the responsibility for naming geographical features was transferred from the Department of Indian and Northern Affairs to the Government of Yukon, putting geographical naming in the hands of Yukon residents. As part of this transfer the Government of Yukon established the *Yukon*

*Geographical Names Board* (YGNB) in 1987 to undertake the job of researching and approving geographical names.

In 1995, under the Yukon Land Claims Agreement, the Yukon Geographical Names Board was replaced by the *Yukon Geographical Place Names Board* (YGPNB). Like its predecessor, it was established with the primary function and responsibility to consider and recommend the naming or renaming of places or features located within the Yukon.

A number of elders have contributed to the Board's work while working through the Yukon Native Language Centre by establishing the correct pronunciation for place names in the various native languages and also assisting with identifying the location of place name sites and their meaning. A permanent photographic, linguistic and audio record of place name sites of many First Nation groups has been created. Elders include Ms. Gertie Tom who, with the Board's assistance, has submitted within the past two years several place name applications for place name sites within the Little Salmon/Carmacks First Nations area.

In the 2002-2003 fiscal year after several requests had been made to the Yukon Government's Cultural Services Branch (formerly Yukon Heritage Branch), and after a meeting with the Yukon Minister of Tourism and Culture, the Heritage Resources Unit of the Yukon Government hired a long needed Yukon Toponymist to address the back log of applications, some dating as far back as when the Board was originally established.

Due to the persistence of the Board and with the full cooperation of the Yukon Native Language Centre, the Board in consultation with Yukon elders has been able to ascertain the meanings and derivations of proposed place names sites. Additionally it has established a system for documenting place names sites as they are approved, which creates a permanent record on film, of place name sites as they relate to the numerous First Nations groups in the Yukon.

## THE YUKON GEOGRAPHICAL PLACE NAMES BOARD

The Yukon Geographical Place Names Board (YGPNB) is constituted under the Umbrella Final Agreement (UFA), signed by the Council of Yukon First Nations, the Yukon Government and the Government of Canada. The Board's primary function is to consider and recommend the naming or renaming of places or features located within the Yukon with special reference to Chapter 13, Section 11 of the UFA. The Board's mandate does not include the naming/renaming of features or sites within municipal boundaries, parks or of transportation corridors (highways and bridges).

## BOARD MEMBER APPOINTMENTS

The Board is comprised of six Yukoners from various backgrounds but each having a common interest in developing place name policies that serve all Yukoners. Three members are nominated by the Yukon Government and three by the Council of Yukon First Nations. All Board members are appointed for three-year terms by the Minister of Culture (Yukon government).

## BOARD MEMBER'S PROFILES

**John Ritter**: During the 2002-2003 fiscal year period he acted as Chair of the Board following the resignation of the former Chair, Ms. Diane Chisholm in May of 2002. He is also the Director of the Yukon Native Language Centre, and was re-appointed on March 12, 2001 for his third consecutive three-year term to the Board.

As a linguist, his contribution to the spelling and pronunciation of native place names is invaluable. Also crucial to the place name application process is his ability to provide the Board with translation services during consultation periods with native elders.

**Florence Whyard**: Ms. Whyard, is a well-known Yukon writer. She moved to Whitehorse in 1954 after 10 years in Yellowknife, N.W.T. She has been editor of the *Whitehorse Star* for which she

now contributes weekly articles and has served as Mayor for the City of Whitehorse and as a member of the Yukon Legislature. She was appointed to the Yukon Geographical Place Names Board for the first time on March 12, 2001 for a three-year period. She is a founding member of the Yukon Historical and Museums' Association, the Old Log Church Heritage Society, as well as the Yukon Transportation Museum Society. She is a member of the Order of Canada. As a former member of the Yukon Heritage Resources Board, her knowledge of Yukon history is of great assistance to the Board in its review of place name applications.

**Percy Henry**: Mr. Henry is a Dawson First Nation elder. He has been an active participant and contributor to key heritage preservation projects. In March of 2000 he was awarded the Lifetime Achievement Award by the Yukon Historical and Museums Association. He is a fluent speaker of the Hän and Gwich'in languages. He has created a Hän Language dictionary and lesson booklet, which is used in the Dawson City school. Mr. Henry was re-appointed in October 2001 for his third term to the Yukon Geographical Place Names Board.

**Sam Johnston**: Mr. Johnston is an elder with the Teslin Tlingit First Nation in Teslin, Yukon. He was appointed to the Board for his second term on March 12, 2001. He is a former member of the Yukon Legislative Assembly. In his role as an elder and advisor, he is a major contributor to the Board and its review process of Yukon place names.

**Margaret Workman**: Ms. Workman is a Southern Tutchone language specialist with the Yukon Native Language Centre. She was re-appointed to the Board in January of 2002 following the resignation of Daniel Tlen. As one of the original members of the Yukon Geographical Place Names Board, she is currently serving on the Board for her second term. She has been involved with Yukon place names work for many years.

**Monty Alford**: A retired federal hydrographer and resident of the Yukon since 1949, Mr. Alford was appointed to the Board in August, 2002 following the resignation of Diane Chisholm. A member of several mountaineering expeditions within the Yukon, Mr. Alford's familiarity with the mountain landscape that comprises an important and defining aspect of the territory is of considerable value to the Board. He is a Member of the Order of Canada.

**Diane Chisholm**: Ms. Chisholm sat on the Board from 1995 and served as Chair until her resignation in May of 2002. In the past she also served on the Yukon Geographical Names Board, was associated with the Yukon Historical and Museums Association, and was at one time a President of the MacBride Museum.

The Yukon Geographical Place Names Board. From left to right: Jeff Hunston*, Percy Henry, Margaret Workman, Flo Whyard, Diane Chisholm, John Ritter. Not in the photograph is Board member Sam Johnston and Monty Alford who joined the Board after this photograph was taken.

*Jeff Hunston is the Yukon representative on the Geographical Names Board of Canada and serves the Board as a non-voting member.

Photo credit: Yukon Geographical Place Names Board.

## YUKON'S PLACE NAME REVIEW PROCESS

Initially, place name applications are submitted to the Yukon Government's Heritage Resources Unit, a component of Cultural Services Branch within the Ministry of Tourism and Culture. Once received by the Yukon government, the Yukon Toponymist is assigned with the task of establishing the correct location of the proposed place name site, ensuring that the correct spelling has been recorded on the application and including the reason for the request. This review helps to ensure that the proposed place name feature is accurately located with latitude and longitude and that its meaning, spelling and cultural significance are correctly documented. Once the information provided on the application has been confirmed by the Yukon Government staff, it is then forwarded to the Board for its review and consideration in the naming/renaming process before being sent to the Minister of Tourism and Culture for final approval.

Processing place name applications in as timely a manner as possible is a priority of the Board. However, the speed with which a place name application is processed is dependent on a number of factors that include:

- Completeness of the application as submitted to the Heritage Resources Unit, Cultural Services Branch, before being received by the Board;
- Whether the site identified is on First Nation traditional or settlement land, federal or territorial lands.
- Whether the site identified is located within a park.

The status of individual place name applications is tracked by means of a *Geographical Place Names Application Process Flow Sheet* (See Figure 1).

## NAMING FEATURES ON SETTLEMENT LANDS

Under the Land Claim Final Agreement, the Board is directed to consider the following procedures when reviewing place name applications on Settlement Lands.

- When considering the naming or renaming of places or features located within the traditional territory of a Yukon First Nation, or when acting with a federal agency where joint jurisdiction over the naming of the place or feature exists, the Yukon Geographical Place Names Board shall consult with that Yukon First Nation or federal agency.
- A Yukon First Nation may name or rename any geographical features on settlement land and such place names shall be deemed to have been approved by the Yukon Geographical Place Names Board.
- Traditional aboriginal place names shall be included, to the extent practicable and in accordance with map production specifications of Canada, on revised maps of the National Topographic Series.

## COMMUNITY CONSULTATION AND THE REVIEW PROCESS

During this report period the Board continued to encourage Yukon First Nation applicants as well as other organizations and individuals to submit place names for consideration to the Yukon Government.

During its review of each application, the Board uses the following criteria as guidelines:

- First priority shall be given to names with long-standing local usage by the general public, particularly indigenous names in the local native language.

- Names for rivers, lakes, creeks, and other physical features should be used for all parts of the feature. In other words, you would not call the Yukon River one name at Whitehorse and another name at Dawson City.
- Proposals to name a place or geographical feature after a specific person should show how the person to be commemorated has contributed significantly to the area where the feature is located. In most cases, personal names are given to geographical features only after a person's death.
- When proposing names for unnamed features – those for which no local names exist – preference will be given to names from native languages, names that describe the feature, names associated with historical events, and names of people who have made an important contribution to the area where the name is proposed.
- Geographical names should be recognizable words or acceptable combinations of words, and should be in good taste. Names that are discriminatory or derogatory from the point of view of race, sex, colour, creed, or political affiliation are not accepted.
- The spelling and accenting of names should agree with the rules of the language in which they are written.

The Board has no jurisdiction over the assignment of names within municipalities, parks, territorial divisions, or other legal bodies that have been created by, or result from, legislation. Proposals for name changes within a national park are subject to federal review and approval. When geographical features are wholly or partly located within a national park, names and name change proposals are to be referred through the Geographical Names Board of Canada (GNBC).

## PLACE NAME APPLICATION REVIEW

During 2002-2003 the Board received a number of requests from interested individuals and organizations about the place name application and review process. The Board met during the months of May and June in 2002 to review place name applications. The Board reviewed 38 place name applications from elder Gertie Tom in 2003 which had been submitted on behalf of the Little Salmon/Carmacks First Nations and 9 previously submitted place name applications by the same First Nation.

TABLE 1

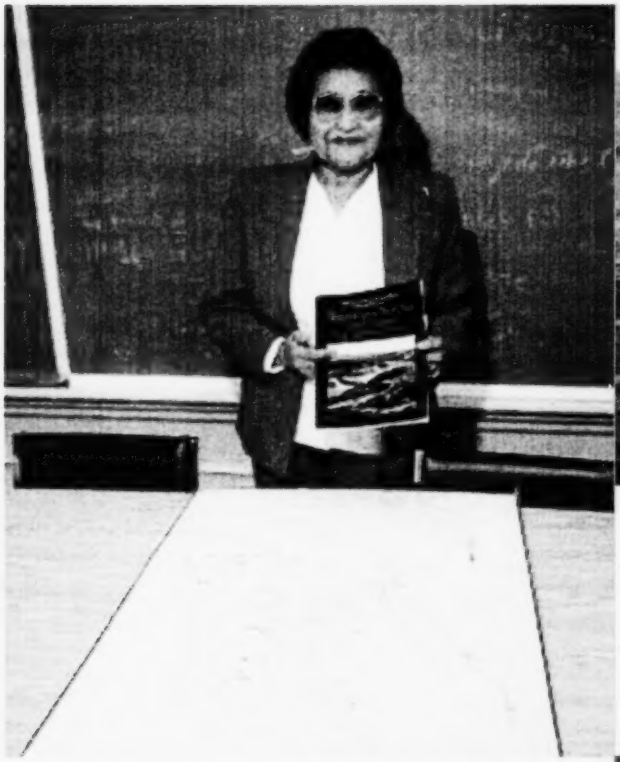
**Place Name applications reviewed during 2002/2003**

| APPLICANT | APPLICATIONS REVIEWED DURING 2002-2003 |
|---|---|
| Gertie Tom – Little Salmon Carmacks First Nation | 38 |
| Little Salmon/Carmacks | 9 |
| **Total Applications** | **47** |

## BOARD DOCUMENTATION PROJECT

During the year the Yukon Geographical Place Names Board in cooperation with the Yukon Native Language Centre cost shared a photo documentation project of Yukon features. A First Nation representative as well as a Board member assisted a photographer by identifying and verifying the location of each of the place name sites photographed. This team also ensured that each site photographed was documented and that the accurate spelling and pronunciation of each feature was recorded.

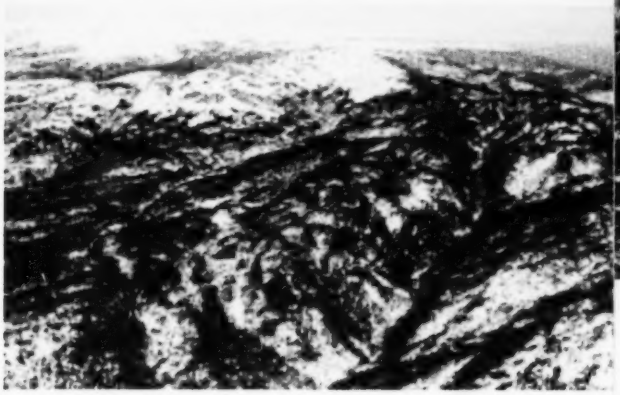
The following photographs are examples of Yukon features documented in Mrs. Gertie Tom's book, Èkeyi: Gyò Chù – My Country: Big Salmon River (1987). Many of these names were approved as official or alternate names by the Board in 2003.



Mrs. Gertie Tom compiled the book *Èkeyi: Gyò Cho Chú - My Country: Big Salmon River*. This book, published by the Yukon Native Language Centre in 1987, documents the native names for geographical features in the Big Salmon River region of central Yukon. Many of these names have been approved as official or alternate names and are described in Mrs. Tom's book.

**Feature:** River
**Location:** NTS Map Sheet 105E/15
**Latitude:** 61° 46'
**Longitude:** 134° 37'
**Official Name:** North Big Salmon River
**Alternate Name:** Ènę Chú

**Notes:** Ènę = (?); Chú = river. The Northern Tutchone name has no English Translation.

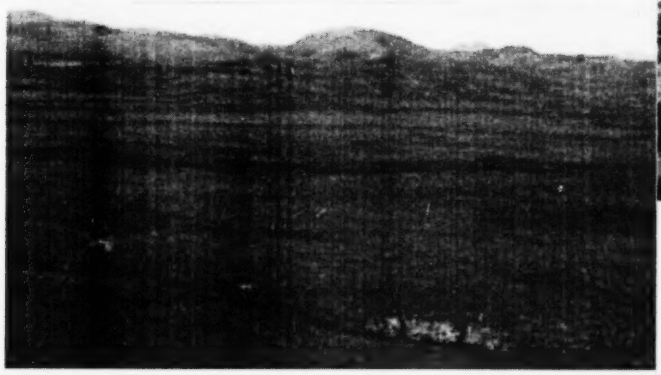


**Feature:** Mountain
**Location:** Map Sheet 105/E
**Latitude:** 61° 19'
**Longitude:** 134° 11'
**Previous Name:**
No existing or alternate name
**Approved Name:**
Hudzì Cho Yę Ts'ìntsí

**Notes:** Hudzì = caribou; Cho = big; Yę = for; ts'ìntsí = someone wept. This the Northern Tutchone name referring to the place where a man unsuccessfully tried to shoot a caribou, after which he sat down and cried.

**Feature:** Lake
**Location:** NTS Map Sheet 105F/12
**Latitude:** 61° 44'
**Longitude:** 133° 48'
**Official Name:** Northern Lake
**Alternate Name:** K'ènlū

**Notes:** K'èn = (?); lū = fish (lake) This lake was probably named after Lieutenant Edward Northern (DFC) who was killed in World War II. The Northern Tutchone name has no English translation.



**Feature:** Mountain
**Location:** NTS Map Sheet 105E/9
**Latitude:** 61° 33'
**Longitude:** 134° 22'
**Previous Name:**
No existing or alternate name
**Proposed Name:** Gūm Detsrū

**Notes:** Gūm = jackpine;
Detsrū = rusty coloured
This is the Northern Tutchone name for rusty pine. This mountain is bounded on three sides by Big Salmon River and Dycer Creek.

**Feature:** River
**Location:** NTS Map Sheet 105E/15
**Latitude:** 61° 52'
**Longitude:** 134° 55'
**Official Name:** Big Salmon River

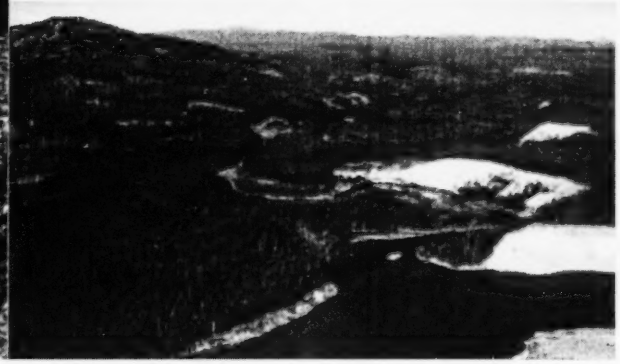
**Alternate Name:** Gyò Cho Chú
**Notes:** Gyò = salmon (chinook);
Cho = big; Chú = river
This is the Northern Tutchone name for this river.

**Feature:** Village
**Location:** NTS Map Sheet 105E/15
**Latitude:** 61° 53'
**Longitude:** 134° 55'
**Official Name:** Big Salmon Village
**Alternate Name:** Gyò Chú Dachäk
**Notes:** Gyò = salmon (chinook);

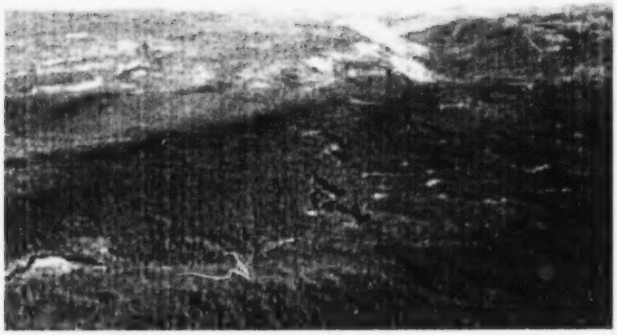
Chú = river; Dachäk = mouth (of river)
This is the Northern Tutchone name for Big Salmon Village, which is located at the mouth of the Big Salmon River (Gyò Cho Chú) where it joins the Yukon River.

**Feature:** Creek
**Location:** NTS Map Sheet 105E/10
**Latitude:** 61° 39'
**Longitude:** 134° 30'
**Official Name:** Teraktu Creek
**Rescinded Name:** Teraktu Creek
**New Official Name:** Ttheghrá Chú

**Notes:** Tthe = rocky (peaks);
ghrá = sharp; Chú = creek
The name Teraktu Creek was apparently an attempt to spell the native name Ttheghrá Chú.



**Feature:** Creek
**Location:** NTS Map Sheet 105E/15
**Latitude:** 61° 56'
**Longitude:** 134° 56'
**Official Name:** Walsh Creek
**Alternate Name:** Tth'än Chúa
**Notes:** Tth'än = bones; Chúa = creek
This is the Northern Tutchone name for Walsh Creek. This creek flows into the Yukon River below Big Salmon Village (Gyò Chú Dachäk), where Gertie Tom's father, Jim Shorty, had his trapline. This creek is named after James Walsh who was a superintendent with the RCMP and spent one year in the Yukon.



**Feature:** Creek
**Location:** NTS Map Sheet 105E/8
**Latitude:** 61° 27'
**Longitude:** 134° 24'
**Official Name:** Mendocina Creek
**Alternate Name:** Tthekál Chú

**Notes:** The = rocks; kál = flat; Chú = creek/river
This is a well-established name and there was good placer mining in the creek.

**Feature:** Lakes
**Location:** NTS Map Sheet 105E/15
**Latitude:** 61° 55'
**Longitude:** 134° 48'
**Official Name:**
No existing or alternate name

**Approved Name:** Mân Ch'ela
**Notes:** This is the Northern Tutchone name for "lots of little lakes".

## OVER THE NEXT YEAR

Over the next year the Board will continue to review the backlog of place name applications as well as process new applications as they are received from the Yukon Toponymist with the Yukon Government's Cultural Services Branch. As part of this process, Board members will continue to consult with applicants, First Nations, language experts and the public to ensure that all place names submitted are accurately documented.

## YUKON PLACE NAME INFORMATION

Information about Yukon and other Canadian place names can be obtained by consulting the Geographic Names Board of Canada database. Information about the database can be obtained from:

**Geo Names**
Natural Resources Canada
Room 634-615 Booth Street
Ottawa, Ontario, Canada K1A 0E9

http://geonames.nrcan.gc.ca

For information about the Yukon's geographical place name application process contact:

**Yukon Toponymist**
Cultural Services Branch
Heritage Resources Unit
P.O. Box 2703
Whitehorse, Yukon
Canada Y1A 2C6

Telephone: (867) 667-3099
www.yukonheritage.com

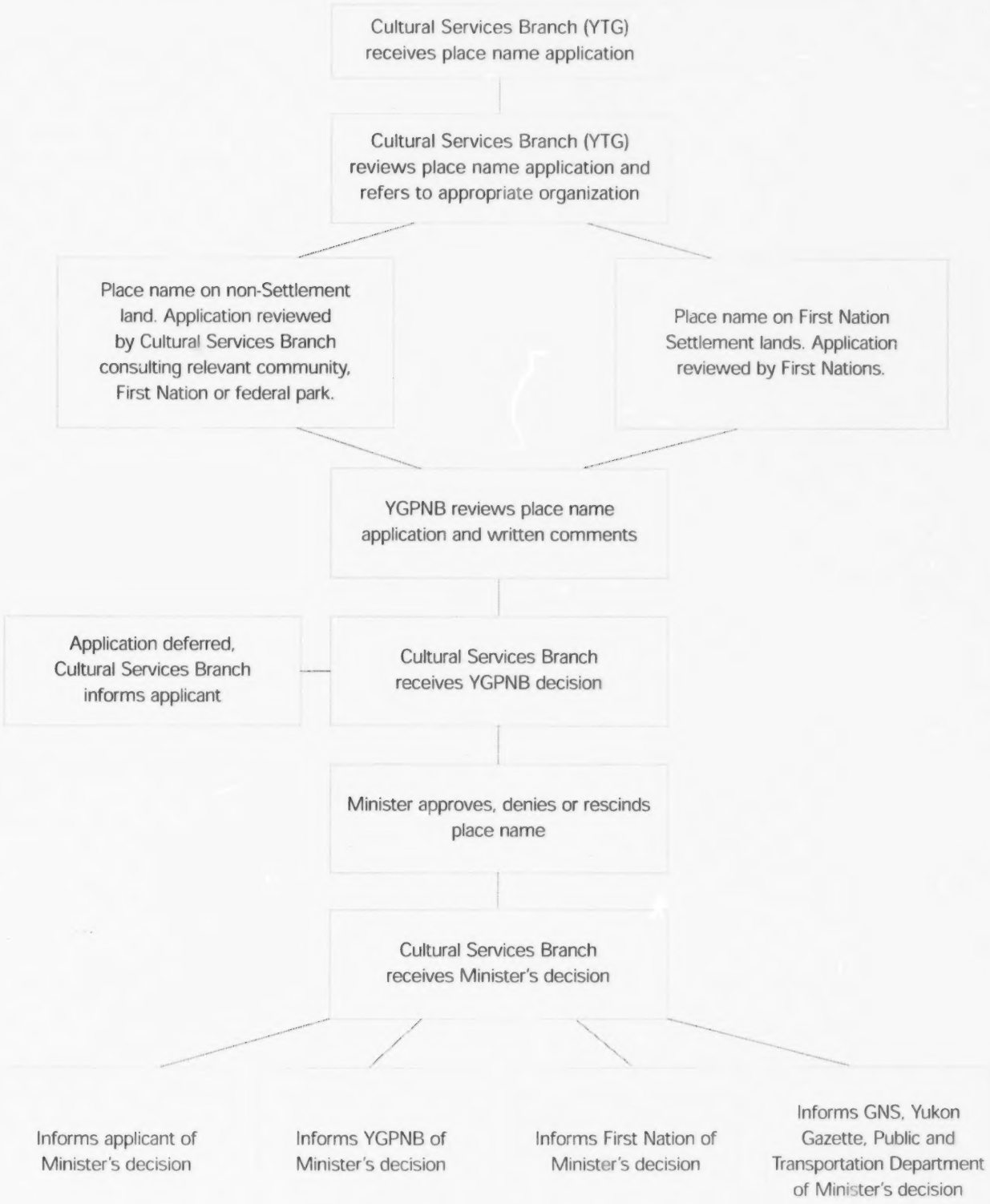
If you have questions or require additional information about the activities and mandate of the Board, please contact the:

**Yukon Geographical Place Names Board**
P.O. Box 31164
Whitehorse, Yukon
Canada Y1A 5P7

Telephone: (867) 393-3982
Fax: (867) 667-7006

(Figure 1)

## GEOGRAPHICAL PLACE NAMES APPLICATION PROCESS FLOW CHART


Cultural Services Branch (YTG) receives place name application
Cultural Services Branch (YTG) reviews place name application and refers to appropriate organization
Place name on non-Settlement land. Application reviewed by Cultural Services Branch consulting relevant community, First Nation or federal park.
Place name on First Nation Settlement lands. Application reviewed by First Nations.
YGPNB reviews place name application and written comments
Application deferred, Cultural Services Branch informs applicant
Cultural Services Branch receives YGPNB decision
Minister approves, denies or rescinds place name
Cultural Services Branch receives Minister's decision
Informs applicant of Minister's decision
Informs YGPNB of Minister's decision
Informs First Nation of Minister's decision
Informs GNS, Yukon Gazette, Public and Transportation Department of Minister's decision

**CHARTERED ACCOUNTANTS**

**mackay.ca**

MacKay LLP

**Review Engagement Report**

**To the Members of**
**Yukon Geographical Place Names Board**

We have reviewed the balance sheet of Yukon Geographical Place Names Board at March 31, 2003 and the statements of revenue and expenditures, changes in net assets and cash flows for the year then ended. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the Board.

A review does not constitute an audit and consequently we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with Canadian generally accepted accounting principles.

**Whitehorse, Yukon**

**July 9, 2003**

MacKay LLP

**Chartered Accountants**

## Yukon Geographical Place Names Board

**Statement of Revenue and Expenditures**
**(Unaudited - see Review Engagement Report)**

| For the year ended March 31, | 2003 | 2002 |
|---|---|---|
| **Revenue** | | |
| Contribution - Yukon Government | $ 59,899 | $ 58,565 |
| Investment | 699 | 1,440 |
| | **60,598** | 60,005 |
| **Expenditures** | | |
| Annual report | 2,940 | 4,190 |
| Bank charges and interest | - | 53 |
| Consultation and development | - | 4,720 |
| Documentation | 2,866 | 4,831 |
| Honoraria | 3,813 | 1,063 |
| Information brochures and pamphlets | 6,778 | - |
| Insurance | 500 | 502 |
| Office equipment | 1,191 | 1,519 |
| Office | 1,482 | 1,480 |
| Professional fees | 1,346 | 1,517 |
| Registration fees | 118 | - |
| Secretariat | 34,569 | 36,059 |
| Telephone | 108 | 103 |
| Travel and accommodation | 5,273 | 1,457 |
| | **60,984** | 57,494 |
| **Excess (deficiency) of revenue over expenditures** | **$ (386)** | $ 2,511 |

## Yukon Geographical Place Names Board

**Statement of Changes in Net Assets**
**(Unaudited - see Review Engagement Report)**

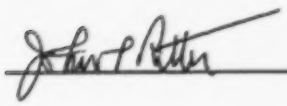
| For the year ended March 31, | | | **2003** | 2002 |
|---|---|---|---|---|
| | Invested in capital assets | Unrestricted | Total | Total |
| **Net Assets, beginning of year** | $ 9,666 | $ 139,338 | **$ 149,004** | $ 144,974 |
| **Invested in capital assets** | 1,231 | - | **1,231** | 1,519 |
| **Excess (deficiency) of revenue over expenditures** | - | (386) | **(386)** | 2,511 |
| **Net Assets, end of year** | $ 10,897 | $ 138,952 | **$ 149,849** | $ 149,004 |

## Yukon Geographical Place Names Board

**Balance Sheet**
**(Unaudited - see Review Engagement Report)**

| As at March 31, | 2003 | 2002 |
|---|---|---|
| **Assets** | | |
| **Current** | | |
| Cash | $ 147,525 | $ 140,836 |
| Accounts receivable | 1,820 | 1,893 |
| Prepaid expenses | 79 | 79 |
| | **149,424** | 142,808 |
| **Capital assets** (note 2) | **$ 10,897** | $ 9,666 |
| | **$ 160,321** | $ 152,474 |
| **Liabilities** | | |
| **Current** | | |
| Accounts payable and accrued liabilities | **$ 10,472** | $ 3,470 |
| **Net assets** | | |
| **Invested in capital assets** | **10,897** | 9,666 |
| **Unrestricted** | **138,952** | 139,338 |
| | **149,849** | 149,004 |
| | **$ 160,321** | $ 152,474 |

**Approved on behalf of the Board:**


_____, Member

## Yukon Geographical Place Names Board

**Statement of Cash Flows**
**(Unaudited - see Review Engagement Report)**

| For the year ended March 31, | 2003 | 2002 |
|---|---|---|
| **Cash provided by (used in)** | | |
| **Operating activities** | | |
| Excess (deficiency) of revenue over expenditures | $ (386) | $ 2,511 |
| Change in non-cash operating working capital | | |
| Accounts receivable | 73 | (629) |
| Accounts payable and accrued liabilities | 7,002 | 1,670 |
| | **6,689** | 3,552 |
| **Investing activities** | | |
| Purchase in Capital assets | (1,191) | (1,519) |
| Increase in net assets invested in capital assets | (1,191) | (1,519) |
| | - | - |
| **Increase in cash** | **5,498** | 3,552 |
| **Cash, beginning of year** | **140,836** | 137,284 |
| **Cash, end of year** | **$ 146,334** | $ 140,836 |

## Yukon Geographical Place Names Board

**Notes to Financial Statements**
**(Unaudited - see Review Engagement Report)**

**March 31, 2003**

### 1. Accounting Policies

The organization is a non-profit entity established under the Umbrella Final Agreement, passed by the Government of Canada and Government of Yukon, to consider and recommend the naming or re-naming of places or features located within the Yukon, to the Yukon Minister of Heritage.

**(a) Capital assets**
Capital assets are expensed when they are purchased and are recorded on the balance sheet at their historical cost. The net assets invested in capital assets account represents the historical cost of all capital assets less the principal amount of any debt outstanding on the purchase of the assets.

**(b) Revenue**
Revenue from grants is recorded when received or when it is determined thay are receivable, whichever occurs first and are credited to revenue in the period to which they relate.

**(c) Financial instruments**
All significant financial assets, financial liabilities and equity instruments of the board are either recognized or disclosed in the financial statements together with available information for a reasonable assessment of future cash flows, interest rate risk and credit risk.

### 2. Capital Assets at cost

| | 2003 | 2002 |
|---|---|---|
| Office furniture and equipment | $ 10,897 | $ 9,666 |

### 3. Economic Dependence

The board is dependent upon government funds for the continuation of its activities.

Front: Big Salmon Village or Gyò Chú Dachàk is located at the mouth of the Big Salmon River (Gyò Cho Chú) where it joins the Yukon River.

Below: The Big Salmon River, also known by its Northern Tutchone name, Gyò Cho Chú.

Photo Credits: Photos by Wayne Towriss for the Yukon Native Language Centre.